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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 15/2024-State Tax

Sachivalaya, Gandhinagar, 24th July, 2024

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-30)/GST-2024/S.52(1)(2)/GST Cell: In exercise of the powers conferred by sub-section (1) of section 52 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of Gujarat, Finance Department No.(GHN-93)/GST-2018/S.52(1)(1)TH dated the 20th September, 2018 being Notification No. 52/2018-State Tax, namely :-

In the said notification, for the words “half per cent.”, the figure and word “0.25 per cent.” shall be substituted.

2. This notification shall deemed to have come into force with effect from 10th day of July, 2024.

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

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